

Commissioner's Directive #6
Revised May, 1992
(Replaces Directive dated November 15, 1978)

Disclaimer: Commissioner's Directives are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules and court decisions. Any information that is not consistent with the law, regulations or court decisions is not binding on either the Department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

Subject: Disclosure of information concerning Not-For-Profit Organizations.

The Indiana Department of Revenue is required by IC 6-2.1-8-4 to make available for public inspection all applications for exemption and all annual reports filed by not-for-profit organizations under IC 6-2.1-3-19, IC 6-2.1-3-20, IC 6-2.1-3-21 and IC 6-2.1-3-22. However, certain information contained within these reports is confidential pursuant to IC 6-8.1-7-1(a). The purpose of this Directive is to explain to the public what information is available for inspection and the procedure to follow for inspecting these documents.

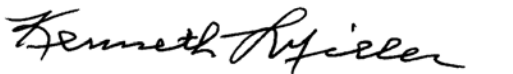
IC 6-8.1-7-1(a) prohibits, unless in accordance with a judicial order, the disclosure to the public of "...the amount of tax paid by any taxpayer, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return ..." Therefore, certain information contained in documents filed by not-for-profit organizations is confidential and not open to inspection by the public.

Specifically, the following three items cannot be revealed:

- 1) Information concerning employees' salaries that might be contained in the annual report of an employee pension plan.
- 2) Information which would reveal a trade secret, patent, or other privileged information,
- 3) The names and addresses of contributors to an organization.

By statute, these documents are available for public inspection during the regular working hours of the Department. These hours are from 8:15 A.M. to 4:45 P.M. However, when a request is made to inspect specific records, it will take a certain amount of time to purge such records of confidential information. Therefore, it is recommended that a person wishing to inspect these records submit a written request several days in advance to the Department. This request should include: the name(s) of the person(s) requesting the information, the date and time at which the examination is requested, the organization(s) about which the information is requested, and the specific document(s) requested, i.e., application for exemption IT-35 and/or annual report IT-35AR.

The request should be mailed to Not-for-Profit Section, Compliance Division, Indiana Department of Revenue, Indiana Government Center North, Indianapolis, Indiana 46204.



Kenneth L. Miller
Commissioner